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From:

Sent: Friday, February 19, 2010 9:40:22 AM

To:

Cc:

Subject: RE: TMP for Technical Termination Year - and ASED authorization

Looks like you forwarded this to the wrong .

A partner for the year in issue, or a current partner can be TMP. Treas. Reg. 301.6231(a)(7)-1(b). So the succeeding trust can only be TMP if it is treated as current general partner under state law, or was a partner during the year in issue.